

Message Text

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ACTION IO-13

INFO OCT-01 ISO-00 NEA-10 ORM-02 DHA-02 AID-05 SS-15 NSC-05

SSO-00 NSCE-00 L-03 CIAE-00 INR-07 NSAE-00 INRE-00

PA-01 PRS-01 USIE-00 ABF-01 OMB-01 TRSE-00 /067 W

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FM USMISSION IAEA VIENNA

TO SECSTATE WASHDC IMMEDIATE 7926

LIMITED OFFICIAL USE SECTION 1 OF 2 IAEA VIENNA 6669

DEPT PASS IO/SCT

EO 11652: N/A

TAGS: UN, PFOR

SUBJ: UNRWA FINANCING

REF: STATE 196039

FOLLOWING ARE UNRWA ANSWERS TO QUESTIONS IN REFTEL, WITH
PARA NUMBERS THIS TEL KEYED TO OMB QUESTION NUMBERS IN
REFTEL:

ACTIVITY	RECURRENT	NON-RECURRENT	TOTAL
RELIEF	46.5	0.8	47.3
RATIONS	(32.3)		
OTHER	(7.1)		
SCC	(7.1)		

HEALTH	13.0	0.9	13.9
SERVICES	(10.7)		
SCC	(2.3)		

EDUCATION	55.1	2.9	58.0
GENERAL	(42.5)		
VPT	(7.0)		

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SCC (5.6)

OTHER COSTS	-	6.6	6.6
RELOCATION		(3.4)	
OTHER		(2.2)	
RESERVES	1.8		1.8
TOTAL (ROUNDED)	116.4	11.2	127.7

NOTE: SCC IS CHARE OF COMMON COSTS (E.G. SUPPLY, TRANSPORT AND ADMINSTRATIVE SERVICES), GENERAL EDUCATION IS ELEMENTARY AND PREPARATORY EDUCATION, VPT IS VOCATIONAL AND PROFESSIONAL TRAINING, RELOCATION IS TEMPORARY MOVE OF HEADQUARTERS FROM BEIRUT TO AMMAN AND VIENNA.

FIRM PLEDGES, AS OF 10 AUGUST, TOTAL 98.9 M OF WHICH U.S. 26.7, EEC MEMBER STATES AND EEC AS ORGANIZATION 30.8, ARAB GOVERNMENTS 13.5, OTHER MAJOR CONTRIBUTING GOVERNMENTS 20.7, MINOR 0.4, UN ORGANIZATIONS 4.9, NGOS 1.3, MISCELLANEOUS AND EXHCANGE ADJUSTMENTS 0.6. SPECIAL CONTRIBUTIONS IN ADDITION TO REGULAR CONTRIBUTIONS FOR 1976 HAVE COME FROM SAUDI ARABI 10 MILLION, JAPAN 500 THOUSAND, CANADA 200 THOUSAND, FINLAND 52 THOUSAND, DENMARK 82 THOUSAND, NORWAY 180 THOUSAND, NETHERLANDS 366 THOUSAND, FRG 388 THOUSAND, LUXEMBOURG 47 THOUSAND, UK 1.2 MILLION, TOTAL \$13 M. (IN SOME CASES, E.G., SWEDEN AND NETHERLANDS 1975 SPECIAL CONTRIBUTIONS HAD ALREADY BEEN INCORPORATED IN WHOLE OR IN PART IN INCREASED REGULAR CONTRIBUTIONS FOR 1976 TO WHICH THESE RECENT SPECIAL CONTRIBUTIONS ARE ADDITIONAL.) WE CANNOT ASSESS CHANCES OF OBTAINING SIGNIFICANT AMOUNT OF REMAINING BALANCE OF \$28.8 M BUT IF U.S. REDUCES CONTRIBUTION BELOW TOTAL OF LAST YEAR (\$42 M), THEY WILL BE MUCH DIMINISHED, NOT SIMPLY BECAUSE OF MISSING U.S. AMOUNT BUT BECAUSE WE WOULD EXPECT ARABS TO INTERPRET ACTION AS SIGNALLING DECISION TO SHIFT RESPONSIBILITY TO OTHER CONTRIBUTORS WHICH THEY WOULD RESIST BY REFUSING TO MAKE ADDITIONAL SPECIAL CONTRIBUTIONS THEMSELVES. WE ARE CONTINUING TO LIMITED OFFICIAL USE

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PURSUE ACTIVELY ARAB CONTRIBUTIONS AND BELIEVE U.S. CONTRIBUTION IN 1976 EQUAL TO OR HIGHER THAN 1975 LEVEL WOULD BE HELPFUL IN THIS RESPECT. APRT FROM U.S. AND ARABS WE UNDERSTAND SWEDEN IS CONSIDERING SPECIAL CONTRIBUTION.

2. OF \$18 M NEEDED TO SURVIVE THROUGH 1976, PLEDGES REPEAT PLEDGES NEEDED BEFORE 1 SEPTEMBER TO AVOID

ACTION OF POLITICALLY HIGHLY UNDESIRABLE
NOTICES OF TERMINATION OF STAFF ON OR ABOUT THAT DATE
BUT ESSENTIAL PREPARATORY WORK WILL REACH STAGE BETWEEN
15 AUGUST AND 1 SEPTEMBER IN WHICH INTENTION ALREADY
REVEALED AND REPERCUSSIONS MAY BE EXPECTED. IN
THEORY, AT LEAST, NOTICES COULD BE DELAYED FOR
SUCCESSIVE PERIODS OF TWO WEEKS AFTER 1 SEPTEMBER IF
PLEDGES RECEIVED AT RATE OF AT LEAST \$3 M EVERY
TWO WEEKS BEGINNING LATE AUGUST FOR SIX PERIODS OF TWO
WEEKS EACH, BUT PROTRACTED UNCERTAINTY CAUSED BY
INSTALLMENT FINANCING OF THIS KIND SHOULD BE AVOIDED
(AND WOULD BE ASCRIBED TO POLITICAL MOTIVES). FOR
AGENCY TO CONTINUE OPERATIONS, IRRESPECTIVE OF SCHEDULE
FOR ISSUING NOTICES, PLEDGES WOULD HAVE TO BE MADE
SHORTLY BEFORE OR SIMULTANEOUSLY WITH ACTUALLY
RECEIVED CONTRIBUTIONS OF \$6 M BY 15 DECEMBER
(OR, FOR TWO WEEKS OPERATIONS, \$3 M EVERY TWO WEEKS WITH
LAST PLEDGE/CONTRIBUTION AT LEAST FEW DAYS BEFORE
31 DECEMBER). PLEDGES RELATE PRIMARILY TO
ASSETS/LIABILITIES AND INSOLVENCY, RECEIPT OF
CONTRIBUTIONS PRIMARILY TO CASH FLOW.

3. KEEPING IN MIND OBJECTIVE OF AGENCY IS TO MAINTAIN SERVICES
TO REFUGEES, MOST IMPORTANT ALLEVIATING ACTION COMMISSIONER-
GENERAL HAS TAKEN HAS BEEN TO OBTAIN ADDITIONAL CONTRIBUTIONS,
THEREBY INCREASING ASSETS. RE REDUCTION EXPENDITURES, WHICH ALSO
INCREASES ASSETS, COMMISSIONER-GENERAL DECIDED IN MARCH NOT TO
PURCHASE ANY MORE FLOUR IN 1976 AND IN PRINCIPLE (DESPITE PAST
PRACTICE BASED ON GOOD REASONS) NOT TO MAKE UP PAST SHORT ISSUES
OF FLOUR. UNLESS SUFFICIENT ADDITIONAL INCOME RECEIVED BY
1 SEPTEMBER (TO PERMIT FORWARD PROCUREMENT), NO FLOUR (MOST
IMPORTANT RATION COMPONENT) WILL HAVE BEEN ISSUED IN TWO OF SEVEN
MONTHS FROM MAY THROUGH DECEMBER. IF SUFFICIENT INCOME NOT
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RECEIVED BY 1 NOVEMBER, EVEN IF AGENCY CONTINUES OPERATING, NO
FLOUR WILL BE AVAILABLE FOR ISSUE IN JANUARY OR FEBRUARY 1977.
IN ADDITION, COMMISSIONER-GENERAL IF NECESSARY WILL CONTINUE TO
DEFER CAPITAL NON-RECURRENT ITEMS (URGENTLY NEEDED ADDITIONS TO
EXISTING SCHOOLS AND CLINICS, ALREADY DEFERRED THROUGH 1975).
BUDGET IS NOW BEING ADJUSTED TO TAKE ACCOUNT (A) OF RECENT
DEPRECIATION OF LOCAL CURRENCIES AGAINST US DOLLAR (B)
ACTUAL EXPENDITURES 1975, FIGURES FOR WHICH ONLY BECAME
AVAILABLE LAST MONTH BECAUSE OF DELAY CAUSED BY DISRUPTION
COMPUTER OPERATIONS IN BEIRUT. WE ESTIMATED THAT AS RESULT BUDGET
WILL BE REDUCED BY FURTHER \$2 M TO \$125.7 M. IF AGENCY
RESTRICTS FLOUR ISSUES TO WHAT CAN BE PROVIDED FROM FLOUR RECEIVED
IN KIND, PURCHASING NO MORE FLOUR FOR USE IN 1976, AND DEFERS

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ACTION IO-13

INFO OCT-01 ISO-00 NEA-10 ORM-02 DHA-02 AID-05 SS-15 NSC-05

SSO-00 NSCE-00 L-03 CIAE-00 INR-07 NSAE-00 INRE-00

PA-01 PRS-01 USIE-00 ABF-01 OMB-01 TRSE-00 /067 W

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FM USMISSION IAEA VIENNA

TO SECSTATE WASHDC IMMEDIATE 7927

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CAPITAL NON-RECURRENT EXPENDITURE TO 1977, FURTHER REDUCTION OF ABOUT \$8.8 M WILL BE POSSIBLE. BUDGET WOULD THEN BE \$116.9 AND DEFICIT \$18 M. AGENCY WOULD PREFER TO AVOID MAKING THESE FURTHER REDUCTIONS OF \$8.8 M, WHICH WOULD HAVE IMMEDIATE AND LONGER-TERM EFFECTS, BUT IF NECESSARY FOR SURVIVAL, WILL MAKE THEM AND COULD THEN GET BY WITH NO MORE THAN ADDITIONAL \$18 M. (IT SHOULD BE NOTED THAT THESE FURTHER BUDGETARY REDUCTIONS OF \$8.8 M HAVE ALREADY BEEN TAKEN INTO ACCOUNT IN PROJECTION OF MONTHLY ASSETS/LIABILITIES POSITION ON WHICH FORECAST OF DATA AT WHICH AGENCY WOULD BE ON POINT OF INSOLVENCY (15 OCTOBER) WAS BASED, BECAUSE EXPENDITURE ON CAPITAL NON-RECURRENT ITEMS AND FLOUR PURCHASE WAS BEING DEFERRED IN 1976 UNTIL RESOURCES ADEQUATE AND ADJUSTMENTS FOR (A) AND (B) ABOVE WERE MADE WHEN LATEST PROJECTIONS PREPARED IN LATE JULY.) BARE SURVIVAL WOULD MEAN AGENCY WOULD ENTER 1977 IN SAME PRECARIOUS FINANCIAL POSITION WITH THREAT OF SUSPENSION AGENCY OPERATIONS WITH FEW MONTHS, ASSUMING CONTINUATION RECENT PATTERN INSUFFICIENT CONTRIBUTIONS FOR 1977 AT BEGINNING OF YEAR. AGENCY HAS ALREADY DEFERRED ALL PURCHASES IT CAN. REFERENCE TO DEFERRED PAYMENTS NOT UNDERSTOOD SINCE AGENCY HAS NO FUTURE INCOME FROM WHICH TO MEET DEFERRED PAYMENTS NOT UNDERSTOOD SINCE AGENCY HAS NO FUTURE INCOME FROM WHICH TO MEET DEFERRED COMMITMENTS WHICH ARE PART OF LIABILITIES AND LIMITED OFFICIAL USE

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MUST BE MET FROM EXISTING ASSETS (PLEDGED OR PAID). ONLY FURTHER ACTION PRESENTLY CONTEMPLATED, IF AGENCY CAN ESTABLISH ITS LEGALITY, IS TO OFFER OPTION TO STAFF OF WORKING BEYOND 15 OCTOBER WITH UNDERSTANDING PAYMENTS PAST THAT DATE MAY BE CHARGED TO SEPARATION BENEFITS IF SUFFICIENT INCOME NOT RECEIVED TO CHARGE PAYMENTS TO SALARY AND ALLOWANCES (MONTHLY SALARIES AND ALLOWANCES FOR 15,800 STAFF \$4.6 M). BEYOND THESE ALLEVIATING STEPS ONLY POSSIBILITY IS TO SUSPEND OPERATIONS ENTIRELY 15 OCTOBER. SELECTIVE REDUCTIONS IN SERVICES COULD NOT YIELD APPRECIABLE AMOUNTS, E.G. RATIONS HAVE ALREADY YIELDED MAXIMUM AMOUNT AND THERE IS NO PRACTICAL MEANS OF SELECTIVELY REDUCING SCHOOL PROGRAM TO SAVE MONEY.

4. A11 THAT IS PROVIDED IN 1976 BUDGET FOR SEPARATION BENEFITS IS ABOUT \$3.2 M TO COVER NET INCREASE IN TOTAL LIABILITY FOR THESE BENEFITS ARISING FROM EMPLOYMENT OF ADDITIONAL STAFF (TEACHERS), ADDITIONAL SERVICE OF STAFF ALREADY EMPLOYED AND CHANGES IN RATE OF REMUNERATION RESULTING FROM INCORPORATION OF COST-OF-LIVING ALLOWANCES IN SALARIES. AGENCY MUST RETAIN SUFFICIENT ASSETS TO MEET ACCUMULATED TOTAL LIABILITY CONSTITUTED BY THESE UNFUNDED SEPARATION BENEFITS. IN BUDGETING FOR BENETS IN WAY DESCRIBED HOWEVER IT HAS BEEN AGENCY'S PRACTICE TO PROVIDE FOR 52 PERCENT OF STAFF ONLY ON ASSUMPTION THAT ALTERNATIVE EMPLOYMENT FOR OTHER 48 PERCENT WOULD BE FOUND BEFORE PLANNED TERMINATION ON LIQUIDATION OF AGENCY BY UN GA, IN WHICH CASE BENEFITS NOT PAYABLE. IF ASSETS ARE ALLOWED TO DROP BELOW LEVEL REQUIRED TO MEET LIABILITIES BY CONTINUING OPERATIONS WITHOUT ADEQUATE INCOME AGENCY IS INSOLVENT AND COMMISSIONER-GENERAL IN BREACH OF FINANCIAL REGULATION. LIABILITY FOR SEPARATION BENEFITS FOR 52 PERCENT OF STAFF IS \$10.7 M. LIABILITY FOR REMAINDER IS \$9.8 M. UNDER CONDITIONS CONTEMPLATED AS OF 15 OCTOBER, ENTIRE LIABILITY OF \$20.5 M MUST BE COVERED. IF TERMINATION NOTICES ISSUED EARLY SEPTEMBER (ISSUE OF NOTICES MUST BEGIN MORE THAN 30 DAYS IN ADVANCE BECAUSE IT WILL TAKE SEVERAL DAYS REACH MANY OF STAFF FOR VARIOUS REASONS) PLEDGES OF \$18 M MADE PRIOR TO 15 OCTOBER SEPARATION DATE WILL MAKE ACTUAL OUTLAY OF SEPARATION BENEFITS UNNECESSARY THROUGH 1976 BECAUSE AGENCY CAN STAGGER ON. PLEDGES TALLING LESSER AMOUNT WOULD PERMIT DEFERRAL OF OUTLAY UNTIL LATER THAN 15 OCTOBER (SEE PARA 2 ABOVE). CONSEQUENCE OF AGENCY NOT ISSUING TERMINATION NOTICES WOULD BE LIMITED OFFICIAL USE

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TO COMMIT AGENCY TO EXPENDITURES FOR STAFF COSTS AFTER 15 OCTOBER, THUS REDUCING ASSETS TO LEVEL BELOW LIABILITIES AS OF THAT DATE AND PUTTING COMMISSIONER-GENERAL IN BREACH

OF FINANCIAL REGULATION 9.5. IF COMMISSIONER-GENERAL MAINTAINED OPERATIONS WITHOUT ASSURANCE OF FUNDS TO MEET LIABILITIES IN CONTRAVENTION OF REGULATION, QUITE APART FROM INEVITABLE EXTERNAL AUDITORS CASTIGATION OF FINANCIAL MISMANAGEMENT OF UNRWA, HE WOULD TAKE PERSONAL RESPONSIBILITY FOR PRESENTING GENERAL ASSEMBLY WITH FINANCIAL FAIT ACCOMPLI, SINCE UN WOULD BE LIABLE FOR ANY SHORTFALL OF FUNDS. IT IS AGENCY'S UNDER- STANDING (AND WE BELIEVE THAT OF SECRETARY-GENERAL) THAT UN MEMBER STATES (INCLUDING US) WOULD OBJECT STRONGLY TO FAIT ACCOMPLI OF THIS KIND AND THERE WOULD BE DAMAGING CONSEQUENCES FOR ALL CONCERNED INCLUDING AGENCY STAFF OWNED BENEFITS. IT MUST BE KEPT IN MIND THAT TOTAL INCOME RECEIVED OR EXPECTED AT ANY TIME IN FUTURE AMOUNTS TO \$98.9 M. AGENCY MUST MAKE ITS FINANCIAL DECISIONS WITHIN RESTRICTED FRAMEWORK IMPOSED BY THIS FACT. DECISION NOT TO ISSUE NOTICES IN JULY MADE POSSIBLE BY SAUDI ARABIAN SPECIAL CONTRIBUTION OF \$10 M. NO DISCRETIONARY JUDGMENT INVOLVED. ISSUANCE OF TERMINATION NOTICES AT LEAST 30 DAYS IN ADVANCE OF TERMINATION REQUIRED BY STAFF RULES AND LETTERS OF APPOINTMENT. AGENCY MAY TERMINATE STAFF WITHOUT NOTICE IF IT PAYS ONE MONTH'S SALARY IN LIEU OF NOTICE. OF COURSE REGULATION 9.5 DOES NOT SPECIFY ANY PARTICULAR ACTION COMMISSIONER-GENERAL MUST TAKE TO AVOID FINANCIAL COMMITMENTS THAT EXCEED ASSETS, BUT AS OF 15 OCTOBER ONLY RECOURSE OPEN TO HIM IS TO STOP USING RESOURCES TO MAINTAIN AGENCY ACTIVITIES (I.E., TO STOP PAYING STAFF AND OTHER PROGRAM COSTS) AND TO SUE THEM INSTEAD TO MEET CONTRACTUAL LIABILITIES AS OF THAT DATE. TO DO SO NOT ONLY WOULD HE HAVE TO USE ALL CASH ASSETS BUT ALSO WOULD HAVE TO CONVERT ASSETS IN KIND TO CASH AT BEST PRICE AGENCY COULD GET (PRESUMABLY LESS THAN BOOK VALUE). FULL SEPARATION BENEFITS TALLING \$20.5 M MUST BE INCLUDED IN LIABILITIES BECAUSE OF ABRUPT SUSPENSION OF OPERATIONS ANTICIPATED, WITH NO OPPORTUNITY FOR ALTERNATIVE EMPLOYMENT FOR STAFF. STAFF RULES DO NOT PERMIT PLACING STAFF MEMBERS ON LEAVE WITHOUT PAY EXCEPT UPON THEIR APPLICATION. IN ANY CASE, STAFF ON LEAVE WITHOUT PAY WOULD HAVE NO INCOME TO MEET LIVING EXPENSES AND THEREFORE MOST LIKELY THEY WOULD DEMAND AGENCY MEET IS CONTRACTUAL OBLIGATIONS AND PAY SEPARATION BENEFITS. WHAT MUST NOT BE LOST SIGHT OF IS THAT AGENCY IS TRYING TO AVOID SUSPENSION LIMITED OFFICIAL USE

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OF SERVICES TO REFUGEES AND, WITH STAFF ON LEAVE, AGENCY COULD NOT MAINTAIN SERVICES. MOREOVER, UNRWA GENERAL COUNSEL IS OF OPINION AVOIDANCE OF FINANCIAL COMMITMENTS THAT WOULD BE IN BREACH OF FINANCIAL REGULATION 9.5, IF AVOIDANCE TO BE ACHIEVED BY NOT PAYING STAFF, MUST BE BASED ON VALID NOTICE OF TERMINATION SINCE AGENCY MUST BE IN POSITION TO TERMINATE LEGALLY IF IT DECIDES TO DO SO IN LIGHT OF FINANCIAL POSITION AS OF EFFECTIVE DATE OF TERMINATION NOTIFIED TO STAFF. RE MEANING OF FINANCIAL REGULATION 9.5 UNRWA GENERAL COUNSEL AND COMPTROLLER PROVIDED OPINION RATHER THAN COMMISSIONER-GENERAL BUT HE ACCEPTS THEIR

OPINION. IT HAS BEEN ACCEPTED WITHOUT QUESTION BY SECRETARY-
GENERAL'S ADVISERS IN DISCUSSION OF UNRWA FINANCIAL PROBLEM.
AND COMMISSIONER-GENERAL MADE IT HIS OWN OPINION IN STATEMENT
TO SPC OF UNGA ON 11 NOVEMBER 1975 WHICH NOT CHALLENGED THEN
OR LATER.LABOWITZ

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